



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 20 and 25

[REG-141832-11]

RIN 1545-BK74

Portability of a Deceased Spousal Unused Exclusion Amount; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations under sections 2001, 2010, and 2505 of the Internal Revenue Code; that provide guidance on the estate and gift tax applicable exclusion amount.

DATES: The public hearing originally scheduled for October 18, 2012 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-7180 (not a toll-free number).

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that appeared in the **Federal Register** on June 18, 2012 (77 FR 36229) announced that a public hearing was scheduled for October 18, 2012, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW. Washington, DC. The subject of the public hearing is under sections 2001, 2012, and 2505 of the Internal Revenue Code.

The public comment period for these regulations expired on September 17, 2012. The notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, October 1, 2012, no one has requested to speak. Therefore, the public hearing scheduled for October 18, 2012, is cancelled.

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